

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI V. DURGA RAO, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ ITA No.823/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri Vasan Ugendra Babu</b> Prop:M/s.Sri Srinivasa Agencies No.8/79-5-1,Sri Nagar Hosur, Krishnagiri-635 109.	<b>बनाना</b> / Vs.	<b>ITO</b> Ward-1, Hosur.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>ABPPU-4511-N</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	Ms.T.V.Muthu Abirami( Advocate) – Ld.AR
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT) - Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	28-08-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	28-08-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-11-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 05-12-2019.
2. The Registry has noted delay of 177 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition as supported by an affidavit of the assessee. It has

been submitted that the assessee was not aware of hearing notices and was not well versed with e-mail communications. Though Ld. Sr. DR opposed the condonation, we deem it fit to condone the delay and accordingly, proceed for adjudication of the appeal on merits.

3. The only prayer made by Ld. AR is another opportunity of hearing before lower authorities since the assessment order as well as first appellate order is an ex-parte order. The Ld. DR pleaded for dismissal of the appeal.

4. Accepting the plea of Ld. AR and keeping in mind the principle of natural justice, the assessment is restored back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case and file requisite documents forthwith.

5. The appeal stands allowed for statistical purposes.

*Order pronounced on 28<sup>th</sup> August, 2023.*

**Sd/-**

**(V. DURGA RAO)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

**Sd/-**

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 28-08-2023

DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF